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8	UNITED STATES DISTRICT COURT WESTERN DISTRICT OF WASHINGTON	
9		SEATTLE
10	SENIOR HOUSING ASSISTANCE	No. 2:17-cv-01115-RSM
11	GROUP,	DEFENDANTS AND COUNTER-
12	Plaintiff,	PLAINTIFFS' NOTICE OF APPEAL AND REPRESENTATION STATEMENT
13	V.	
14	AMTAX HOLDINGS 260, LLC, et al.,	
15	Defendants.	
16		
17	AMTAX HOLDINGS 260, LLC, et al.,	
18	Counter-Plaintiffs,	
19	V.	
20	SENIOR HOUSING ASSISTANCE GROUP, et al.,	
21	Counter-Defendants.	
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DEFENDANTS' NOTICE OF APPEAL AND REPRESENTATION STATEMENT (No. 2:17-cv-01115-RSM)

Perkins Coie LLP 1201 Third Avenue, Suite 4900 Seattle, WA 98101-3099 Phone: 206.359.8000 Fax: 206.359.9000

1 Notice is hereby given that Defendants and Counter-Plaintiffs¹ appeal to the United 2 States Court of Appeals for the Ninth Circuit from the Judgment (Dkt. # 174) entered on March 3 29, 2019 in the underlying matter in the District Court for the Western District of Washington, 4 including the Order Re: Motions for Summary Judgment (Dkt. # 142) entered on February 19, 5 2019. This case was first filed in the district court on July 21, 2017 (Dkt. # 1). Plaintiff and 6 Counter-Defendant Senior Housing Assistance Group ("SHAG") filed its notice of appeal with 7 the district court on April 26, 2019 (Dkt. # 178), and SHAG's appeal has been docketed as Case 8 Number 19-35354. The fees for this appeal have been paid. 9 Defendants and Counter-Plaintiffs' Representation Statement is attached to this Notice 10 pursuant to Ninth Circuit Rule 3-2(b). 11 Finally, the mailing address for Defendants and Counter-Plaintiffs is: 12 Christopher G. Caldwell, admitted pro hac vice Eric S. Pettit, admitted pro hac vice 13 725 S Figueroa Street, 31st Floor 14 Los Angeles, CA 90017 RESPECTFULLY SUBMITTED this 29th day of April, 2019. 15 **Perkins Coie LLP** 16 17 By: /s/ Steven D. Merriman David J. Burman, WSBA #10611 18 Steven D. Merriman, WSBA #44035 1201 Third Avenue, Suite 4900 19 Seattle, WA 98101-3099 Telephone: 206.359.8000 20 Facsimile: 206.359.9000 Email: DBurman@perkinscoie.com 21 SMerriman@perkinscoie.com 22 23 24 25 ¹ Defendants and Counter-Plaintiffs are AMTAX Holdings 260, LLC, Protech Holdings W, LLC, AMTAX 26 Holdings 259, LLC, AMTAX Holdings 261, LLC, AMTAX Holdings 258, LLC, AMTAX Holdings 257, LLC, AMTAX Holdings 164, LLC, Protech 2002-A, LLC, AMTAX Holdings 109, LLC, and Protech 2001-B, LLC.

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7	Plaintiffs
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1 REPRESENTATION STATEMENT 2 Pursuant to Ninth Circuit Rule 3-2(b), Defendants and Counter-Plaintiffs² identify the 3 following parties to this action, and their counsel of record: 4 1. Plaintiff and Counter-Defendant Senior Housing Assistance Group and **Third-Party Defendant Senior Housing Assistance Corporation** 5 6 Laurie Lootens Chyz Michael J. Ewart 7 Jessica C. Kerr Hillis Clark Martin & Peterson 8 999 3rd Avenue, Suite 4600 Seattle, WA 98104 9 Phone Number: (206) 623-7789 10 2. **Defendants and Counter-Plaintiffs** 11 Christopher G. Caldwell 12 Eric S. Pettit Craig H. Bessenger 13 Mike A. Gradilla 14 Noah Perez-Silverman Boies Schiller Flexner LLP 15 725 S. Figueroa Street, 31st Floor Los Angeles, CA 90017 16 Phone Number: (213) 629-9040 17 David J. Burman 18 Steven D. Merriman Mallory Gitt Webster 19 Perkins Coie 1201 3rd Ave., Ste. 4900 20 Seattle, WA 98101-3099 Phone Number: (206) 359-8000 21 22 23 24 25 ² Defendants and Counter-Plaintiffs are AMTAX Holdings 260, LLC, Protech Holdings W, LLC, AMTAX 26 Holdings 259, LLC, AMTAX Holdings 261, LLC, AMTAX Holdings 258, LLC, AMTAX Holdings 257, LLC, AMTAX Holdings 164, LLC, Protech 2002-A, LLC, AMTAX Holdings 109, LLC, and Protech 2001-B, LLC.

DEFENDANTS' NOTICE OF APPEAL AND REPRESENTATION STATEMENT (No. 2:17-cv-01115-RSM) – 3

1 3. Third-Party Defendants Lynwood Retirement Living, LLC; Steel Lake Enterprises, LLC; Woodlands Associates, LLC; Lakewood Meadows 2 **Enterprises, LLC** 3 Dennis H. Walters 4 Karr Tuttle Campbell 701 Fifth Ave., Ste. 3300 5 Seattle, WA 98104 Phone Number: (206) 223-1313 6 7 DATED this 29th day of April, 2019. 8 **Perkins Coie LLP** 9 By: /s/ Steven D. Merriman 10 David J. Burman, WSBA #10611 Steven D. Merriman, WSBA #44035 11 1201 Third Avenue, Suite 4900 12 Seattle, WA 98101-3099 Telephone: 206.359.8000 13 Facsimile: 206.359.9000 Email: DBurman@perkinscoie.com 14 SMerriman@perkinscoie.com 15 **Boies Schiller Flexner LLP** 16 Christopher G. Caldwell, admitted pro hac vice Eric S. Pettit, admitted pro hac vice 17 725 S Figueroa Street, 31st Floor Los Angeles, CA 90017 18 Telephone: 213 629 9040 Facsimile: 213 629 9022 19 Email: ccaldwell@bsfllp.com epettit@bsfllp.com 20 Attorneys for Defendants and Counter-Plaintiffs 21 22 23 24 25 26

CERTIFICATE OF SERVICE On April 29, 2019, I caused a copy of Defendants and Counter-Plaintiffs' Notice of Appeal and Representation Statement to be electronically filed via the Court's Electronic Case Filing System, which will notify all attorneys of record of the filing. /s/ Steven D. Merriman Steven D. Merriman By:

CERTIFICATE OF SERVICE (No. 2:17-cv-01115-RSM)